

2021

CERTIFICATE

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

City of Abbeville

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

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Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	123,367	22,172 16,509	22,172
Debt Service	10-113				
Library	12-1220				
Special Highway		8	34,270		
Water & Gas Utility		8	102,026		
Utility Reserve		9	106,833		
		9			
Totals		XXXXXX	366,496	16,509	
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Neighborhood Revitalization					

744,606

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

16,510
NO

Assisted by:
ATC Accounting LLC
Address:
PO Box 952
Pratt, KS 67124
Email:

Date Attested: _____ 2020

County Clerk

Governing Body

FILED

SEP 11 2020

Donna Patton
COUNTY CLERK

Computation to Determine Limit for 2021

1. Total tax levy amount in 2020 budget
2. Library levy in 2020 budget
- Other tax entity levy in 2020 budget
3. Net tax levy

Amount of Levy	
+	\$ 16,151
-	\$
-	\$
\$	16,151

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	2,877
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+	24,510
5b. Personal property 2019	-	28,299
5c. Increase in personal property (5a minus 5b)	+	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+	0
6b. State assessed	+	0
6c. New improvements	+	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2020 :	+	248
8. Expiration of property tax abatements	+	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		3,125
11. Total estimated valuation July 1, 2020		744,606
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)		0.0042
13. Percentage adjustment increase (12 times 3)	+	\$ 68
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	291
16. Total Percentage Adjustments	\$	359

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: increase property tax revenues spent on public building commission and lease payments		-	_____0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____0
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____0
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____0
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	_____0
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____0
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____0
26. Total Revenue Adjustments			_____0
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	_____0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			_____16,510

Other Tax Levy Limitation Tests**Property Decline Test**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	291
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	291

Exemption from Election Requirement Yes

City of Abbyville

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	16,151	5,529	48	49	265	0
Debt Service						
Library						
TOTAL	16,151	5,529	48	49	265	0

County Treas Motor Vehicle Estimate 5,529

County Treas Recreational Vehicle Estimate 48

County Treas 16/20M Vehicle Estimate 49

County Treas Commercial Vehicle Tax Estimate 265

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.34236

Recreational Vehicle Factor 0.00296

16/20 Vehicle Factor 0.00302

Commercial Vehicle Factor 0.01638

Watercraft Factor 0.00000

City of Abbyville

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Water & Gas Fund	General Fund	-	20,000	20,000	K.S.A. 12-825d
	Totals	0	20,000	20,000	
	Adjustments*				
	Adjusted Totals	0	20,000	20,000	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
General			
Unencumbered Cash Balance Jan 1	50,724	76,953	68,287
Receipts:			
Ad Valorem Tax	16,333	16,151	XXXXXXXXXXXXXXXXXX
Delinquent Tax	102		
Motor Vehicle Tax	5,335	4,088	5,529
Recreational Vehicle Tax	46	71	48
16/20M Vehicle Tax	164	71	49
Commercial Vehicle Tax	254	257	265
Watercraft Tax		14	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	10,246	10,000	10,000
Franchise Tax	2,436	2,500	2,500
Fines and Fees			
Reimbursement	5,273		
Community Center	180	180	180
Transfer from Water and Gas Fund		20,000	20,000
Insurance Proceeds	29,352		
In Lieu of Tax (IRB)			
Interest on Idle Funds	765		
Neighborhood Revitalization Rebate			0
Miscellaneous	841		
Does miscellaneous exceed 10% of Total R			
Total Receipts	71,327	53,332	38,571
Resources Available:	122,051	130,287	106,858
Expenditures:			
Personal Services	18,195	12,000	20,000
Contractual	21,069	25,000	30,000
Commodities	5,832	5,000	15,000
Capital Outlay		20,000	58,367
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	45,096	62,000	123,367
Unencumbered Cash Balance Dec 31	76,955	68,287	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	95,000	98,000	123,367
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		123,367
	Tax Required		16,509
	Delinquent Comp Rate: 0.0%		0
	Amount of 2020 Ad Valorem Tax		16,509

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City of Abbyville

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	26,889	29,510	32,030
Receipts:			
State of Kansas Gas Tax	2,355	2,210	1,970
County Transfers Gas	266	310	270
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,621	2,520	2,240
Resources Available:	29,510	32,030	34,270
Expenditures:			
Street Repair and Maint			34,270
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	34,270
Unencumbered Cash Balance Dec 31	29,510	32,030	0
2019/2020/2021 Budget Authority Amount	28,394	32,299	34,270

Adopted Budget Water & Gas Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	48,359	52,526	51,026
Receipts:			
Charges to Customers	50,584	50,000	51,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	50,584	50,000	51,000
Resources Available:	98,943	102,526	102,026
Expenditures:			
Personal Services	1,615	1,500	2,000
Contractual	27,331	30,000	30,000
Commodities	17,471	20,000	20,000
Capital Outlay			30,000
Transfer to General Fund			20,026
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	46,417	51,500	102,026
Unencumbered Cash Balance Dec 31	52,526	51,026	0
2019/2020/2021 Budget Authority Amount	103,805	97,359	102,026

240

City of Abbyville

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Utility Reserve	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	106,833	106,833	106,833
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	106,833	106,833	106,833
Expenditures:			
Capital Improvements			106,833
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	106,833
Unencumbered Cash Balance Dec 31	106,833	106,833	0
2019/2020/2021 Budget Authority Amount	0	106,833	106,833

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary

2021

NOTICE OF BUDGET HEARING

The governing body of
City of Abbyville

will meet on September 8, 2020 at 7:00 P.M. at City office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	45,096	20.497	62,000	21.606	123,367	16,509	22.172
Debt Service							
Library							
Special Highway					34,270		
Water & Gas Utility	46,417		51,500		102,026		
Utility Reserve					106,833		
Totals	91,513	20.497	113,500	21.606	366,496	16,509	22.172
Less: Transfers	0		20,000		20,000		
Net Expenditure	91,513		93,500		346,496		
Total Tax Levied	16,299		16,151		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	758,192		747,519		744,606		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2018

0

0

0

0

0

2019

0

0

0

0

0

2020

0

0

0

0

0

*Tax rates are expressed in mills

City of Abbyville

City Official Title: City Clerk

Page No.

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FILED

SEP 11 2020

Dennis Patton
COUNTY CLERK

City of Abbeville

- certify that: (1) the hearing mentioned in the attached publication was held;
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Tax Lid Limit (from Computation Tab)
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Assisted by:

ATC Accounting LLC

Address:

PO Box 952

Pratt, KS 67124

Email:

Date Attested: _____ 2020

County Clerk

Governing Body

City of Abbyville

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Library							
Special Highway					34,270		
Water & Gas Utility	46,417		51,500		102,026		
Utility Reserve					106,833		
Totals	91,513	20.497	113,500	21.606	366,496	16,509	22.172
Less: Transfers	0		20,000		20,000		
Net Expenditure	91,513		93,500		346,496		
Total Tax Levied	16,299		16,151		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	758,192		747,519		744,606		

Outstanding Indebtedness,
January 1,

	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

City of Abbyville

City Official Title: City Clerk